

# **PROPOSED FISCAL YEAR 2015-2016 UTILITIES, SOLID WASTE & LWPC BUDGET**

**Enterprise Budget Adoption 8.11.2015**



## PROPOSED BUDGET OVERVIEW – ALL FUNDS

	Adopted FY 2015 Budget	Proposed FY 2016 Budget	Increase (Decrease)	%
<b><u>OPERATING BUDGET</u></b>				
General Fund	\$ 35,453,118	\$ 36,960,220	\$ 1,507,102	4.3%
ACME	3,936,491	5,414,386	1,477,895	37.5%
Other Special Revenue Funds	4,167,974	5,205,595	1,037,621	24.9%
Debt Service	1,207,539	1,133,756	(73,783)	-6.1%
<b>Total Governmental Operating Budget</b>	<b>\$ 44,765,122</b>	<b>\$ 48,713,957</b>	<b>\$ 3,948,835</b>	<b>8.8%</b>
Water & Wastewater	\$ 11,123,588	\$ 10,510,421	\$ (613,167)	-5.5%
Solid Waste	3,485,190	3,510,900	25,710	0.7%
Professional Centre	674,000	440,266	(233,734)	-34.7%
Debt Service	26,000	30,000	4,000	15.4%
<b>Total Enterprise Operating Budget</b>	<b>\$ 15,308,778</b>	<b>\$ 14,491,587</b>	<b>\$ (817,191)</b>	<b>-5.3%</b>
<b><u>CAPITAL PROJECTS</u></b>				
Governmental CIP	3,789,000	2,690,000	(1,099,000)	-29.0%
Utility CIP	3,915,000	3,866,000	(49,000)	-1.3%
<b>Total Capital Projects Budget</b>	<b>\$ 7,704,000</b>	<b>\$ 6,556,000</b>	<b>\$ (1,148,000)</b>	<b>-14.9%</b>
<b>Total Budget Excluding Transfers</b>	<b>\$ 67,777,900</b>	<b>\$ 69,761,544</b>	<b>\$ 1,983,644</b>	<b>2.9%</b>
Transfers	9,171,867	9,288,246	116,379	1.3%
<b>TOTAL BUDGET</b>	<b>\$ 76,949,767</b>	<b>\$ 79,049,790</b>	<b>\$ 2,100,023</b>	<b>2.7%</b>

*Note: Excludes increases & decreases to reserves*



## PROPOSED ENTERPRISE BUDGETS

TOTAL ENTERPRISE FUNDS	Adopted FY 2015	Proposed FY 2016	Increase (Decrease)	%
Water & Wastewater	\$ 11,123,588	\$ 10,510,421	\$ (613,167)	-5.5%
Solid Waste	3,485,190	3,510,900	25,710	0.7%
Lake Wellington Professional Centre	403,672	440,266	36,594	9.1%
<b>SUB TOTAL OPERATING &amp; ASSETS</b>	<b>\$ 15,012,450</b>	<b>\$ 14,461,587</b>	<b>\$ (550,863)</b>	<b>-3.7%</b>
Capital Projects	3,915,000	3,866,000	(49,000)	-1.3%
Debt Service	26,000	30,000	4,000	15.4%
Transfers	2,182,028	2,338,757	156,729	7.2%
<b>TOTAL ENTERPRISE FUNDS BUDGET</b>	<b>\$ 21,135,478</b>	<b>\$ 20,696,344</b>	<b>\$ (439,135)</b>	<b>-2.1%</b>

*Excludes increase/decrease to reserves*

### Total Enterprise Budget:

- All funds (including transfers): \$20.69 million, a decrease of \$439,000 or -2.1%

### Operating Budget:

- Enterprise funds: \$14.46 million, down \$550,863 or -3.7%

### Capital Budget:

- Enterprise capital projects: \$3.86 million, down \$49,000 or -1.3%

### Transfers & Debt Service:

- Transfers: \$2.33 million, up \$157,000 or 7.2% for indirect cost allocation standardization to 10% of enterprise fund revenues
- Debt Service: Interest on utility deposits only; up \$4,000 to \$30,000 per year



## TONIGHT'S RATE ADOPTIONS

	Adopted FY 2015	Proposed FY 2016	Change
<b>Solid Waste Curbside/Container</b>	\$160/125	\$140/105	(\$20)
<b>Water Base Rate</b>	\$18.22	\$18.22	\$0
Per 1,000 gal usage (rate based on total usage)	\$2.06 - 6.76	\$2.06 - 6.76	\$0
<b>Wastewater Base Rate</b>	\$17.38	\$17.38	\$0
Per 1,000 gal usage	\$1.92	\$1.92	\$0

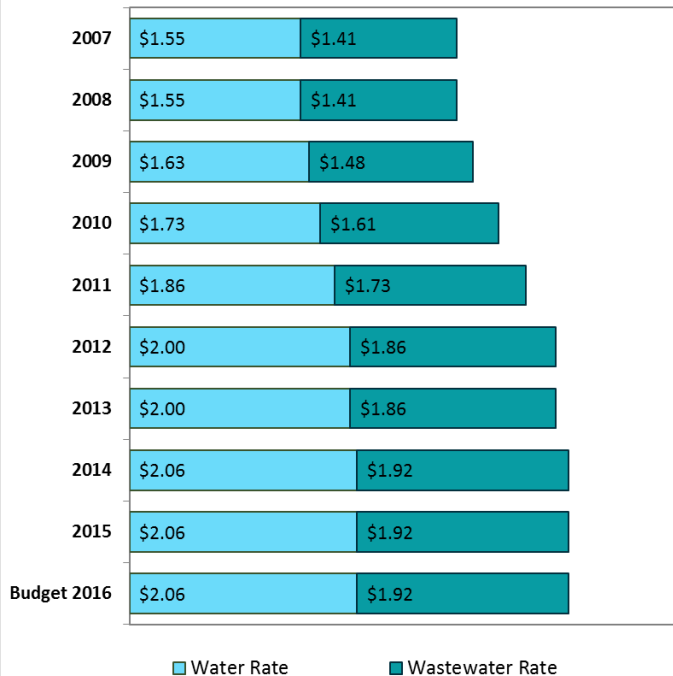
- No change in Water and wastewater rates for the third consecutive year
- Solid Waste Assessment Rates decreasing by \$20 per year per unit



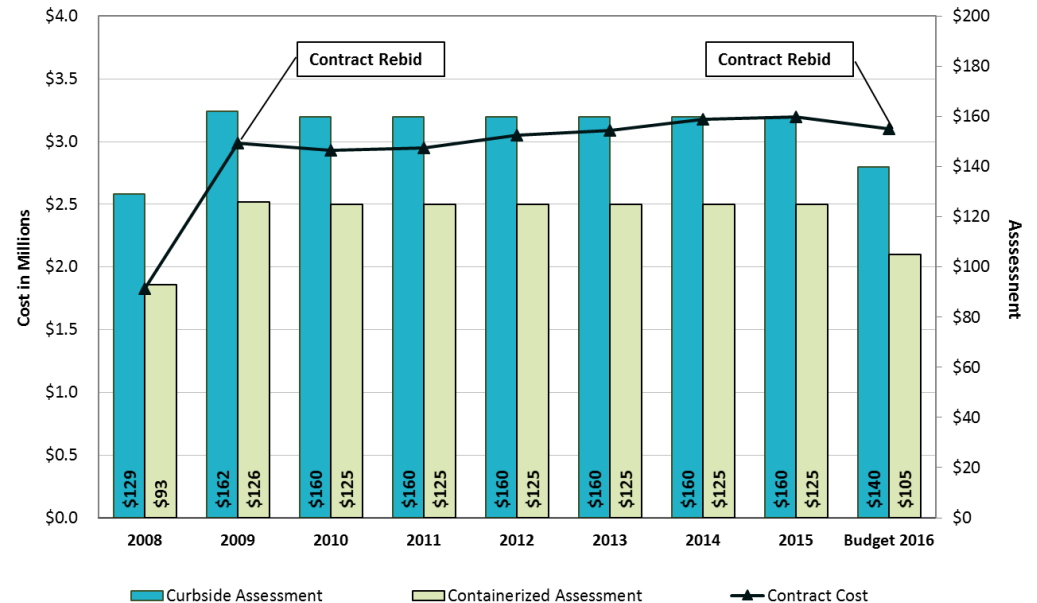
## Water & Wastewater Rates:

- No Change
- Water/Wastewater Base      \$18.22/\$17.38
- Usage per 1,000 gal      \$2.06 – 6.76/\$1.92

Water & Wastewater Rate History



Solid Waste Assessment Rates and Contract Cost



## Solid Waste Collection:

- Decrease \$20 per unit

Curbside \$140  
Containerized \$105

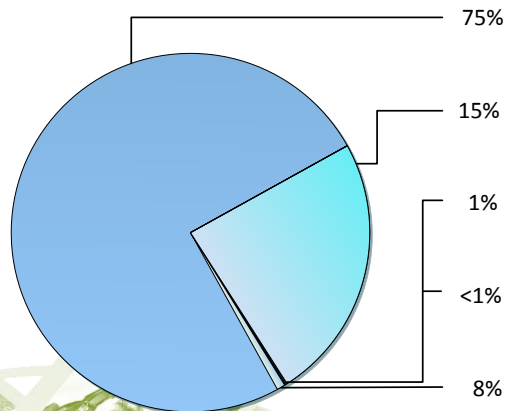


## ENTERPRISE REVENUES

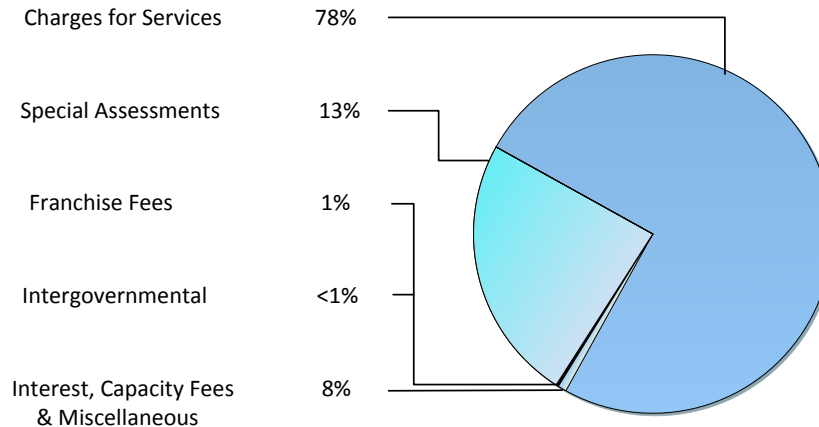
	FY 2015 Budget	FY 2016 Budget	\$ Change	% Change
Non Ad Valorem Assessments- Solid Waste	\$ 3,610,360	\$ 3,006,565	\$ (603,795)	-17%
Franchise Fees - Solid Waste	220,000	220,000	0	0%
Intergovernmental Revenue	50,000	55,000	5,000	10%
Charges for Services <i>Water &amp; Wastewater Services, Solid Waste Roll-off; LWPC</i>	18,212,000	18,342,000	130,000	1%
Interest Income	120,000	150,000	30,000	25%
LWPC Leases	622,000	680,000	58,000	9%
Miscellaneous Revenues <i>Excluding LWPC Leases</i>	450,000	534,000	84,000	19%
Utility Capacity Fees	900,000	400,000	(500,000)	-56%
<b>TOTAL ENTERPRISE REVENUES</b>	<b>\$ 24,184,360</b>	<b>\$ 23,387,565</b>	<b>\$ (796,795)</b>	<b>-3.3%</b>

*Note: Does not include Appropriation of Reserves or Transfers In*

FY 2015 Adopted  
\$24.2 Million



FY 2016 Proposed  
\$23.4 Million



# FY 2016 DIVISION EXPENDITURE BUDGETS – WATER & WASTEWATER

Expenditure Area	Personal Services	Operating Expenditures	Fixed Assets & Other	Total	FY 2015 Budget	Increase (Decrease)	Requested Positions	
							FT Perm	PT/OPS Hrs
Utility Administration	\$ 600,381	\$ 192,210	\$ -	\$ 792,591	\$ 847,482	\$ (54,891)	5	1,560
Water Treatment Facility	786,501	2,121,925	125,500	\$ 3,033,926	3,720,670	\$ (686,744)	9	1,560
Wastewater Treatment Facility	612,083	1,443,200	43,500	\$ 2,098,783	1,996,338	\$ 102,445	7	
Treatment Plant Maintenance	496,473	46,400	-	\$ 542,873	729,051	\$ (186,178)	6	
Meter Services	146,484	170,050	-	\$ 316,534	317,986	\$ (1,452)	2	
Water Distribution	665,291	306,757	87,000	\$ 1,059,048	1,082,739	\$ (23,691)	9	
Wastewater Collection	494,826	867,100	200,000	\$ 1,561,926	1,296,382	\$ 265,544	7	
Utility Customer Service	343,364	338,200	100,000	\$ 781,564	790,500	\$ (8,936)	5	
Laboratory	90,772	28,650	-	\$ 119,422	156,402	\$ (36,980)	1	
Non-Departmental (Shared)	191,754	12,000		\$ 203,754	186,038	\$ 17,716		
Debt Service	-	-	30,000	\$ 30,000	26,000	\$ 4,000		
Capital Projects & Programs	-	-	3,866,000	\$ 3,866,000	3,915,000	\$ (49,000)		
<b>TOTALS</b>	<b>\$4,427,929</b>	<b>\$5,526,492</b>	<b>\$4,452,000</b>	<b>\$14,406,421</b>	<b>\$15,064,588</b>	<b>\$ (658,167)</b>	<b>51</b>	<b>3,120</b>

*Note: Excludes Transfers Out and Increases to Reserves*



## WATER & WASTEWATER BUDGET

WATER & WASTEWATER FUND	Adopted FY 2015	Proposed FY 2016	Increase (Decrease)	%
Personnel	\$ 4,531,129	\$ 4,427,929	\$ (103,200)	-2.3%
Operating	4,699,332	5,526,492	827,160	17.6%
New and Replacement TPP	1,893,127	556,000	(1,337,127)	-70.6%
<b>SUB TOTAL WATER &amp; WASTEWATER</b>	<b>\$ 11,123,588</b>	<b>\$ 10,510,421</b>	<b>\$ (613,167)</b>	<b>-5.5%</b>
Debt Service	26,000	30,000	4,000	15.4%
Indirect Cost Allocation to General Fund	1,680,000	1,929,200	249,200	14.8%
Capital Projects:				
Collection System Renewal & Replacement	350,000	360,000	10,000	
Communications & Technology Investment		250,000	250,000	
General Facilities Improvements		20,000	20,000	
Water Distribution & Transmission R & R	750,000	1,186,000	436,000	
Reuse Transmission Lines	995,000		(995,000)	
Water Supply Capital		50,000	50,000	
Lift Station Upgrades and Rehab		315,000	315,000	
WTP Renewal & Replacement	1,010,000	1,300,000	290,000	
Water & Wastewater System R&R Sinking Funds	510,000		(510,000)	
WWTP Renewal & Replacement	300,000	385,000	85,000	
<b>WATER &amp; WASTEWATER TOTAL BUDGET</b>	<b>\$ 16,744,588</b>	<b>\$ 16,335,621</b>	<b>\$ (408,967)</b>	<b>-2.4%</b>

*Excludes increase to reserves of \$2,956,379*

### Total Water & Wastewater Utilities Budget:

- Totals \$16.33 million, an decrease of \$409,000 or -2.4%
  - Operating budget up in major maintenance for Water & Wastewater Treatment Plants and Lift Station maintenance and sewer line replacements
  - TPP/Asset replacements down significantly as replacements now on schedule
  - Increased Indirect Cost Allocation to General Fund for standardized calculation at 10% of revenues
  - Capital Improvement Project budget down a total of \$49,000 for FY 2016
  - Total \$556,000 in replacement and new assets
    - \$364,000 in replacements including 4 vehicles
    - \$192,000 for major software upgrade, tools and equipment



## SOLID WASTE BUDGET

SOLID WASTE FUND	Adopted FY 2015	Proposed FY 2016	Increase (Decrease)	%
Personnel	\$ 169,892	\$ 291,708	\$ 121,816	71.7%
Operating	3,291,692	3,219,192	(72,500)	-2.2%
New and Replacement TPP	23,606	0	(23,606)	-100.0%
<b>SUB TOTAL SOLID WASTE</b>	<b>\$ 3,485,190</b>	<b>\$ 3,510,900</b>	<b>\$ 25,710</b>	<b>0.7%</b>
Indirect Cost Allocation to General Fund	231,700	341,157	109,457	47.2%
<b>SOLID WASTE TOTAL BUDGET</b>	<b>\$ 3,716,890</b>	<b>\$ 3,852,057</b>	<b>\$ 135,167</b>	<b>3.6%</b>

*Excludes decrease to reserves of \$440,492*

### Total Solid Waste Budget:

- Totals \$3.85 million, an increase of \$135,000 or -3.6%
  - Increased personnel budget for transfer in of 2 Roadside Refuse Patrol positions
  - Operating budget down for rebid contract savings
  - Increased Indirect Cost Allocation to General Fund for standardized calculation at 10% of revenues

Expenditure Area	Personal Services	Operating Expenditures	Fixed Assets & Other	Total	FY 2015 Budget	Increase (Decrease)	Requested Positions	
							FT Perm	PT/OPS Hrs
Solid Waste Collection	152,411	3,216,692	-	\$ 3,369,103	3,475,856	\$ (106,753)	2	
Roadside Refuse Patrol	127,713	2,500	-	\$ 130,213	- *	\$ 130,213	2	
Non-Departmental (Shared)	11,584	-	-	\$ 11,584	9,334	\$ 2,250		
Debt Service	-	-	-	\$ -	-	\$ -		
Capital Projects & Programs	-	-	-	\$ -	-	\$ -		
<b>TOTALS</b>	<b>\$291,708</b>	<b>\$3,219,192</b>	<b>\$0</b>	<b>\$3,510,900</b>	<b>\$3,485,190</b>	<b>\$ 25,710</b>	<b>4</b>	<b>-</b>

*\*2 positions were budgeted as part of the Road Maintenance division in a different fund in the previous year*

*Note: Excludes Transfers Out and Increases/Decreases to Reserves*

# LAKE WELLINGTON PROFESSIONAL CENTRE BUDGET

PROFESSIONAL CENTRE FUND	Adopted FY 2015	Proposed FY 2016	Increase (Decrease)	%
Personnel	\$ 179,562	\$ 234,126	\$ 54,564	30.4%
Operating	214,110	206,140	(7,970)	-3.7%
New and Replacement TPP	10,000	0	(10,000)	-100.0%
<b>SUB TOTAL LWPC</b>	<b>\$ 403,672</b>	<b>\$ 440,266</b>	<b>\$ 36,594</b>	<b>9.1%</b>
Indirect Cost Allocation to General Fund		68,400	68,400	100.0%
Transfer out to General Fund	270,328		(270,328)	-100.0%
<b>PROFESSIONAL CENTRE TOTAL BUDGET</b>	<b>\$ 674,000</b>	<b>\$ 508,666</b>	<b>\$ (165,334)</b>	<b>-24.5%</b>

*Excludes increase to reserves of \$175,334*

## Total Professional Centre Budget:

- Totals \$509,000, a decrease of \$165,000 or -24.5%
  - Increased personnel budget for allocation of a portion of an accounting position from General Fund
  - Operating budget down for reduced Major Maintenance work completed in prior year
  - Indirect Cost Allocation to General Fund based on standardized calculation at 10% of revenues; budgeted transfer out to General Fund for repayment of acquisition costs in prior year will not be completed

Expenditure Area	Personal Services	Operating Expenditures	Fixed Assets & Other	Total	FY 2015 Budget	Increase (Decrease)	Requested Positions	
							FT Perm	PT/OPS Hrs
Professional Centre Operations	234,126	181,140	-	\$ 415,266	345,672	\$ 69,594	3	1,560
Major Maintenance	-	25,000	-	\$ 25,000	58,000	\$ (33,000)		
Debt Service	-	-	-	\$ -	-	\$ -		
Capital Projects & Programs	-	-	-	\$ -	-	\$ -		
<b>TOTALS</b>	<b>\$234,126</b>	<b>\$206,140</b>	<b>\$0</b>	<b>\$440,266</b>	<b>\$403,672</b>	<b>\$ 36,594</b>	<b>3</b>	<b>1,560</b>

*Note: Excludes Transfers Out and Increases/Decreases to Reserves*

## BUDGET CALENDAR

Task	Date 2015
Develop budget process and identify issues - Current Year Budget Review Meetings by department	Feb 9 - 17
OFMB prepares preliminary revenue & expense projections	Feb 1 - Feb 28
Preliminary CIP to Village Manager	Mar 10
Budget Kickoff with department heads	Mar 2 - 5
Department business plans, budget requests and Naviline entry due	Apr 2
Department TPP replacements due	Apr 2
Departmental Budget & CIP Review meetings	Apr 6 - 9
Working draft budget & CIP to Village Manager	Apr 22
Preliminary Taxable Values	Jun 1
Certified Taxable Value	Jul 1
State Revenue Estimates	Jul 15
Budget Challenge survey online	July 1 - Aug 24
Budget Workshop - TRIM	Jul 13
Council Meeting - Preliminary TRIM approval	Jul 14
Maximum TRIM rates due to Palm Beach County	Jul 20 - 29
Water & Wastewater, Solid Waste & LWPC - Enterprise Budget Adoption	Aug 11
Budget Workshop - CIP	Aug 24
Final Budget Challenge availability	Aug 24
Acme Non Ad Valorem Budget Adoption	Aug 25
First Public Hearing on Proposed Budget & CIE Ordinance	Sept 10 THURS
Advertise hearing notice and proposed operating budget within 15 days	Sept 20
Second Public Hearing and Final Adoption of Ad Valorem Budget & CIE Ordinance	Sept 24 THURS

